EXHIBIT 10
DATE 2/4/13
SB

Earmarked Alcohol Tax Revenue - 2013 Biennium Budget Compared to 2015 Budget Request					
Revenue/Expenditures Fund Balance	Base FY 2012	Appropriation FY 2013**	Executive Request FY 2014	 FY 2015	% of Total
Beginning Balance***	$714,719	$1,086,156	$0	$0	
Revenues*					
Liquor License	5,850,168	6,244,000	6,614,000	7,007,000	77.8%
Beer Tax	915,225	942,000	948,000	953,000	10.6%
Wine Tax	963,075	982,000	1,015,000	1,049,000	11.6%
Total Revenue	7,728,468	8,168,000	8,577,000	9,009,000	100%
Annual Percent Change		5.7%	4.9%	5.0%	
Total Funds Available	8,443,187	9,254,156	8,577,000	9,009,000	
Disbursements					
Chemical Dependency Cntr (MCDC)	3,912,173	4,295,267	4,990,161	4,977,800	54.0%
Distribution to Counties***	1,436,532	1,634,600	1,715,800	1,802,600	19.5%
Services for Dually Diagnosed***	474,055	539,418	566,214	594,858	6.5%
CD Benefits - nonMedicaid	487,256	618,923	487,256	487,256	5.3%
CD Medicaid Services/Admin.	469,558	210,875	469,558	469,558	5.1%
Cost Allocated Administration	357,125	376,830	416,132	449,197	4.9%
CD Operations	287,846	248,761	343,796	343,990	3.7%
Quality Assurance-Licensure	72,007	70,945	70,463	71,040	0.8%
Department of Corrections-Pine Hills	25,523	25,523	25,523	25,523	0.3%
Total Disbursements	7,522,075	8,021,142	9,084,903	9,221,822	100%
Distribution to Counties - Ending Balance**	0	1,086,156	0	0	
Adjustments****	165,044	0	0	0	
Ending Fund Balance	$1,086,156	$146,858	($507,903)	($212,822)	
Spending Reductions or Revenue Increases to Balance	$0	$0	($507,903)	($212,822)	

*Revenue for liquor, beer, and wine taxes are based estimates adopted in SJ 2.

** FY 2013 budgeted amounts are based on 2011 legislative appropriations, except indirect costs, which are based on LFD estimates.

***26.6% of alcohol tax revenues are statutorily appropriated for distribution as grants to state approved public or private alcoholism programs. A portion (6.6% of total revenue) is statutorily required to be used to treat persons with alcoholism who also have a mental illness. Any fund balance remaining at fiscal year end, is statutorily appropriated to be distributed to state approved programs.

****Adjustments include those made to comply with generally accepted accounting principles (GAAP) as well as actions needed to maintain the account in a positive balance.

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